What is claimed is:

1. A method of manufacturing a magnetoresistive device, comprising steps of:

forming a magnetoresistive film on a base; and

mechanically polishing an end face of the magnetoresistive film, and

performing wet etching on the end face mechanically polished.

2. A method of manufacturing a magnetoresistive device according to claim 1, wherein an etchant containing at least one of acid and alkali is used in the wet etching.

3. A method of manufacturing a magnetoresistive device according to claim 1, wherein the step of forming the magnetoresistive film includes a step of forming a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer in order on the base.

4. A method of manufacturing a magnetoresistive device according to claim 1, further comprising a step of forming a current path for passing a current in a direction perpendicular to an extending surface of the magnetoresistive film.

5. A method of manufacturing a thin film magnetic head comprising steps of:

forming a reproducing head having a magnetoresistive film on a base; and

mechanically polishing an end face of the magnetoresistive film, and

performing wet etching on the side face mechanically polished.

6. A method of manufacturing a thin film magnetic head according to claim 5, wherein an etchant containing at least one of acid and alkali is used in the wet etching.

7. A method of manufacturing a thin film magnetic head according to claim 5, wherein the step of forming the magnetoresistive film includes a step of forming a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer in order on a base.

8. A method of manufacturing a thin film magnetic head according to claim 5, wherein the step of forming the reproducing head includes a step of forming a current path for passing a current in a direction perpendicular to an extending surface of the magnetoresistive film.

9. A method of manufacturing a thin film magnetic head according to claim 5, further comprising a step of forming a recording head on the base before the step of mechanically polishing the end face.

10. A method of manufacturing a head assembly, comprising steps of:

forming a slider having a reproducing head; and

mounting the slider on a slider suspension,

wherein the step of forming the slider comprises steps of:

forming a reproducing head having a magnetoresistive film on a base; and

mechanically polishing an end face of the magnetoresistive film, and

performing wet etching on the end face mechanically polished.

11. A method of manufacturing a head assembly according to claim 10, wherein an etchant containing at least one of acid and alkali is used in the wet etching.

12. A method of manufacturing a head assembly according to claim 10, wherein the step of forming the magnetoresistive film includes a step of forming a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer in order on the base.

13. A method of manufacturing a head assembly according to claim 10, wherein the step of forming the reproducing head includes a step of forming a current path for passing a current in a direction perpendicular to an extending surface of the magnetoresistive film.

14. A method of manufacturing a head assembly according to claim 10, further comprising a step of forming a recording head on the base before the step of mechanically polishing the end face.